

BOOKS RECEIVED

BANKING AND BILLS OF EXCHANGE. By *John D. Falconbridge*. Toronto: Canada Law Book Company, Ltd., Seventh Edition (Rogers) 1969. Pp. lxxiv, 946. \$40.

• This revision of Dean Falconbridge's intensive treatment of Canadian commercial law, oriented around the broad topics of banking and negotiable instruments, modernizes the contents of the work by extracting discussion of legislation and custom related to now out-dated commercial practices and supplies the work with more recent case and statutory authority for the expanding areas of Canadian commercial practice.

CRIMINAL JUSTICE ADMINISTRATION. By *Frank J. Remington, Donald J. Newman, Edward L. Kimball, Marygold Melli, and Herman Goldstein*. New York: The Bobbs-Merrill Company, Inc., 1969. Pp. xlvii, 1504.

This extensive collection of cases and materials was prepared primarily for use by second year law students already familiar with criminal law and procedure. Focusing on the criminal and juvenile administrative systems, the book emphasizes the interrelation between the various aspects of each system and attempts to provide the student with an overall view of the mutual dependency of each facet of society's effort to control social disorder.

FEDERAL, ESTATE AND GIFT TAXES EXPLAINED. Chicago: Commerce Clearing House, Inc., 1969. Pp. 294. \$5.

Based on current court decisions, rulings and estate and gift tax regulations, this guidebook offers a ready source of information and assistance to the tax practitioner and estate planner. The book contains sample tax return forms and schedules, including illustrations on their use, and a section by section analysis and explanation of federal estate and gift tax laws.

ROLES OF THE ATTORNEY GENERAL OF THE UNITED STATES. By *Luther A. Huston, Arthur S. Miller, Samuel Krislov and Robert G. Dixon, Jr.* Washington, D.C.: The American Enterprise Institute, 1968. Pp. 158, \$2.

The authors of this collection of articles examine the office and functions of the Attorney General of the United States. Starting with a period in United States history pre-dating the full time employment of the "President's [L]awyer," the essays collectively look at the growing interrelationship between political and legal questions, the changing position of the Attorney General in his role as *amicus curiae*, and the evolvement of his office into a major factor in civil rights legislation and enforcement.

TAX PROBLEMS OF NONPROFIT ORGANIZATIONS. Edited by *George D. Webster*. New York: The Journal of Taxation, 1968. Pp. vi, 265.

There are now approximately one and a half million tax exempt organizations in the United States which together have presented problems forcing the IRS National Office to assign more technical people to the nonprofit tax area than to any other area. This series of papers, presented to the Fourth Annual American University Conference on Federal Tax Problems on Nonprofit Organizations, analyzes current IRS activity in the nonprofit area and suggests alternative responses to the frequently recurring tax difficulties encountered by a tax exempt organization.

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